

## EXHIBIT II-G02 (PRE-CLOSING TRIAL BALANCE)(Continued)

REPORT NAME: **Pre-Closing Trial Balance**REPORT NO: **CSTARG02****SPECIAL NOTES:**

When the general ledger account (GLAN) has an abnormal ending balance, an asterisk (\*) is printed to the right of the GLAN in the last column of the report. A warning message is also printed at the end of the report for each fund.

Beginning with fiscal year ending June 30, 2011, an explanation for abnormal general ledger account balance is required by SCO as a footnote on G02 Reports No. 7 and 8, or on a separate sheet of paper as an attachment.

The following GLs are consolidated:

- Accounts Payable, GL 3010, is the sum of:
  - Accounts Payable, GL 3010
  - Encumbrances Offset, GL 6155
  - Annual Allocated Encumbrances Offset, GL 6156.
- Non-Shared Funds: Fund Balance Unappropriated, GL 5530, or Retained Earnings, GL 5540 with D22 GAAP Fund Type of **E** or **I**, is the sum of:
  - Fund Balance Unappropriated, GL 5530, or Retained Earnings, GL 5540
  - Start-of-Year Encumbrance Offset, GL 6157.
- Shared Funds: Fund Balance Clearing Account, GL 5570, is the sum of:
  - Cash In State Treasury, GL 1140
  - Fund Balance Clearing Account, GL 5570
  - Start-of-Year Encumbrance Offset, GL 6157.
- Appropriation Expenditures, GL 9000, is the sum of:
  - Encumbrances, GL 6150
  - Annual Allocated Encumbrances, GL 6151
  - Start-of-Year Encumbrances, GL 6152
  - Expenditures, GL 9000.

When the PY Report Period is requested:

- The required certification is on the last page for each Fund.
- The following GLs should have a zero (0) balance:
  - 3021 Claims In Process
  - 6201 Payroll Clearing Account
  - 6297 Allocation Clearing Account.

See also Volume 7 – Year-end Closing.

**REPORT SORT:**

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Section	Level of Detail: I	Yes	Yes
Fund	Level of Detail: F	Yes	Yes
Fund Detail	Level of Detail: F	Yes	Yes
Project Number	Level of Detail: F	Yes	Yes
General Ledger	None	No	No

## EXHIBIT II-G02 (PRE-CLOSING TRIAL BALANCE)(Continued)

CSTARG02 9990 (DEST: A1 CTP2) PY, ,0,0,0,1, / / / / / \*\*\*\*\* RUN:06/24/11 TIME:06.00  
PRIOR FISCAL YEAR: 2009 0(ORG )\*\*\*\*\* 1(FUND ) FUND(ALL )\*\*\*\*\*

PRODUCTION PARALLEL TESTORG

### PRE-CLOSING TRIAL BALANCE

(REPORT 7)

AS OF 06/30/10

\*\*\*\*\* PAGE 1

FUND : 0001 GENERAL FUND

\*\*\*\*\*

GLAN	ACCOUNT TITLE	DEBITS	CREDITS	GLAN
1110	GENERAL CASH	10.00	0.00	1110
1400	DUE FROM OTHER FUNDS OR APPROPRIATIONS	150.00	0.00	1400
2410	INTANGIBLE ASSETS	100.00	0.00	2410
2490	ACCUMULATED AMORTIZATION-INTANGIBLE ASSET	0.00	100.00	2490
3010	ACCOUNTS PAYABLE	0.00	200.00	3010
3020	CLAIMS FILED	0.00	3,435.00	3020
3021	CLAIMS IN PROCESS	75.00	0.00	3021 *
3110	DUE TO OTHER FUNDS OR APPROPRIATIONS	0.00	10.00	3110
5570	FUND BALANCE--CLEARING ACCOUNT	0.00	655.00	5570
8100	REIMBURSEMENTS	0.00	150.00	8100
9000	APPRO EXPEND/OPERATING EXPEND & EXPENSES	4,215.00	0.00	9000
TOTAL FUND	0001	4,550.00	4,550.00	

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS       DAY OF       , 2010 AT       , CALIFORNIA.

SIGNATURE OF OFFICER

DEPT. OF AIR QUALITY  
TYPE OR PRINT NAME OF OFFICER

FISCAL OFFICER  
TITLE OF OFFICER

\* GLAN WITH ASTERISK HAS AN ABNORMAL BALANCE

EXHIBIT III-G02 (POST-CLOSING TRIAL BALANCE) (Continued)

**NOTE:** The G02 Report consists of three parts:

- Pre-Closing Trial Balance
- Post-Closing Trial Balance
- Subsidiaries on File

Although these reports are described separately, all three are produced each time the G02 is requested.

<b>REPORT NAME:</b>	<b>Post-Closing Trial Balance</b>	<b>REPORT NO:</b>	<b>CSTARG02</b>
<b>PURPOSE:</b>	Provides the Post-Closing Trial Balance (Year-end Report No. 8) required for Year-end Statements.		
<b>DESCRIPTION:</b>	Lists reported GL balances from the Pre-Closing Trial Balance after closing the nominal accounts to Fund Balance as of the end of the fiscal year. (See Special Notes for consolidated GLs.)		
<b>REPORT REQUEST OPTIONS:</b>	See Pre-Closing Trial Balance.		
<b>FINANCIAL ELEMENTS:</b>	<p><b>Debits:</b> Sum of Start-of-Year and Current Month financial fields in the GL File for GL Accounts that normally have a Debit balance. Normal balance is a Debit. If the balance is a Credit, 'CR' is printed to the right of the amount.</p> <p><b>Credits:</b> Sum of Start-of-Year and Current Month financial fields in the GL File for GL Accounts that normally have a Credit balance. Normal balance is a Credit. If the balance is a Debit, 'DR' is printed to the right of the amount.</p>		
<b>SPECIAL NOTES:</b>	<p>When the general ledger account (GLAN) has an abnormal ending balance, an asterisk (*) is printed to the right of the GLAN in the last column of the report. A warning message is also printed at the end of the report for each fund.</p> <p>Due to the nature of how a Shared Funds' Fund Balance (GL 5570) is consolidated during year-end, it is possible for GL 5570 to have a Debit Balance.</p> <p>Beginning with fiscal year ending June 30, 2011, an explanation for an abnormal general ledger account balance is required by SCO as a footnote on G02, Reports No. 7 and 8, or on a separate sheet of paper as an attachment</p> <p>The following GL Accounts are consolidated:</p> <ul style="list-style-type: none"> <li>• Accounts Payable, GL 3010, is the sum of: <ul style="list-style-type: none"> <li>- Accounts Payable, GL 3010</li> <li>- Reserve for Encumbrances, GL 6155</li> <li>- Allocated Encumbrances Offset, GL 6156.</li> </ul> </li> </ul>		

EXHIBIT III-G02 (POST-CLOSING TRIAL BALANCE) (Continued)

REPORT NAME: <b>Post-Closing Trial Balance</b>	REPORT NO: <b>CSTARG02</b>
<p><b>SPECIAL NOTES:</b> (Continued)</p> <ul style="list-style-type: none"> <li>• Non-Shared Funds: Fund Balance Unappropriated, GL 5530, or Retained Earnings, GL 5540, is the sum of: <ul style="list-style-type: none"> <li>- Fund Balance Unappropriated, GL 5530, or Retained Earnings, GL 5540</li> <li>- Encumbrances, GL 6150</li> <li>- Allocated Encumbrances - Annual, GL 6151</li> <li>- Start-Of-Year Encumbrances, GL 6152</li> <li>- Start-of-Year Encumbrance Offset, GL 6157</li> <li>- Revenue/Operating Revenue, GL 8000</li> <li>- Reimbursements, GL 8100</li> <li>- Appropriation Expenditures, GL 9000</li> <li>- Operating Transfers In, GL 9811</li> <li>- Operating Transfers Out, GL 9812</li> <li>- Interfund Interest Revenue, GL 9821</li> <li>- Interfund Interest Expense, GL 9822</li> <li>- Other Sources, GL 9830</li> <li>- Interest on Bonds, GL 9841</li> <li>- Loan Principal Disbursements, GL 9844</li> <li>- Refunds to Reverted Appropriations, GL 9891.</li> </ul> </li> <li>• Shared Funds: Fund Balance Clearing Account, GL 5570, is the sum of: <ul style="list-style-type: none"> <li>- Cash in State Treasury, GL 1140</li> <li>- Fund Balance Clearing Account, GL 5570</li> <li>- Encumbrances, GL 6150</li> <li>- Allocated Encumbrances - Annual, GL 6151</li> <li>- Start-Of-Year Encumbrances, GL 6152</li> <li>- Start-of-Year Encumbrance Offset, GL 6157</li> <li>- Revenue, GL 8000</li> <li>- Reimbursements, GL 8100</li> <li>- Appropriation Expenditures, GL 9000</li> <li>- Operating Transfers In, GL 9811</li> <li>- Operating Transfers Out, GL 9812</li> <li>- Interfund Interest Revenue, GL 9821</li> <li>- Interfund Interest Expense, GL 9822</li> <li>- Other Sources, GL 9830</li> <li>- Interest on Bonds, GL 9841</li> <li>- Loan Principal Disbursements, GL 9844</li> <li>- Refunds to Reverted Appropriations, GL 9891.</li> </ul> </li> </ul>	

EXHIBIT III-G02 (POST-CLOSING TRIAL BALANCE) (Continued)

REPORT NAME: <b>Post-Closing Trial Balance</b>	REPORT NO: <b>CSTARG02</b>
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**SPECIAL NOTES:** (Continued)

When the PY Report Period is requested:

- The following error messages will be printed for each fund when the GL Account balance does not equal the sum of the Subsidiary records:
  - THE SUM OF GL 1390 IN THE SF FILE DOES NOT BALANCE TO GL 1390 IN THE GL FILE (PY request).
  - THE SUM OF GL 1410 & 1420 RECLASSED FROM GL 1400 IN THE SF FILE DOES NOT BALANCE TO GL 1400 IN THE GL FILE (all requests).
  - THE SUM OF GL 1510 1540 1590 RECLASSED FROM GL 1500 IN THE SF FILE DOES NOT BALANCE TO GL 1500 IN THE GL FILE (all requests).
  - THE SUM OF GL 1600 IN THE SF FILE DOES NOT BALANCE TO GL 1600 IN THE GL FILE (PY request).
  - THE SUM OF GL 3114 & 3115 RECLASSED FROM GLAN 3110 IN THE SF FILE DOES NOT BALANCE TO GL 3110 IN THE GL FILE (all requests).
- The required certification is on the last page for each fund when there is no out of balance message printed for the fund.
- GL Account 1400 is changed to the following:
  - 1410 Due From Other Funds, when the first 4 digits of the Subsidiary do not match the fund of the report; or
  - 1420 Due From Other Appropriations, when the first 4 digits of the Subsidiary match the fund of the report.
- GL Account 1500 is changed to the following:
  - 1510 Due From Federal Government, when the first 4 digits of the Subsidiary are 1510.
  - 1540 Due From School Districts, when the first 4 digits of the Subsidiary are 1540.
  - 1590 Due From Other Governmental Entities, when the first 4 digits of the Subsidiary are 1590.
  - Other: Invalid Level 2 GL, when the first 4 digits of the Subsidiary are not 1510, 1540 or 1590.
- GL Account 3110 is changed to the following:
  - 3114 Due to Other Funds, when the first 3 digits of the Subsidiary do not match the fund of the report; or
  - 3115 Due to Other Appropriations in the Same Fund, when the first 3 digits of the Subsidiary match the fund of the report.

The high level GLAN is printed in the column at the far right of the report. The Subsidiaries on File Report provides the detail financial breakdown of the Debit and Credit entries shown on this report.

**REPORT SORT:**

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Section	Level of Detail: I	Yes	Yes
Fund	Level of Detail: F	Yes	Yes
Fund Detail	Level of Detail: F	Yes	Yes
Project Number	Level of Detail: F	Yes	Yes
General Ledger	None	No	No

## EXHIBIT III-G02 (POST-CLOSING TRIAL BALANCE) (Continued)

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CSTARG02 9990 (DEST: A1 CTP2) PY, ,0,0,0,1,          ,          ,          ,          ,          ,          ***** RUN:06/24/11 TIME:06.00
PRIOR FISCAL YEAR: 2009           0(ORG )***** 1(FUND ) FUND(ALL )*****
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PRODUCTION PARALLEL TESTORG

### POST-CLOSING TRIAL BALANCE

AS OF 06/30/10

(REPORT 8)

\*\*\*\*\* PAGE 1

FUND : 0001 GENERAL FUND

\*\*\*\*\*

SUBSIDIARY FILE

GLAN	ACCOUNT TITLE	DEBITS	CREDITS	GLAN	GLAN
1110	GENERAL CASH	10.00	0.00	1110	
1410	DUE FROM OTHER FUNDS	150.00	0.00	1410	1400
2410	INTANGIBLE ASSETS	100.00	0.00	2410	
2490	ACCUMULATED AMORTIZATION-INTANGIBLE ASSET	0.00	100.00	2490	
3010	ACCOUNTS PAYABLE	0.00	200.00	3010	
3020	CLAIMS FILED	0.00	3,435.00	3020	
3021	CLAIMS IN PROCESS	75.00	0.00	3021 *	
3114	DUE TO OTHER FUNDS	0.00	10.00	3114	3110
5570	FUND BALANCE--CLEARING ACCOUNT	3,410.00	0.00	5570 *	
TOTAL FUND	0001	3,745.00	3,745.00		

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS       DAY OF       , 2010 AT       , CALIFORNIA..

**SIGNATURE OF OFFICER**

TYPE OR PRINT NAME OF OFFICER

TITLE OF OFFICER

\* GLAN WITH ASTERISK HAS AN ABNORMAL BALANCE

### EXHIBIT III- G02 (SUBSIDIARIES ON FILE)

**NOTE:** The G02 Report consists of three parts:

- Pre-Closing Trial Balance
- Post-Closing Trial Balance
- Subsidiaries on File

Although these reports are described separately, all three are produced each time the G02 is requested.

<b>REPORT NAME:</b> <b>Subsidiaries on File</b>	<b>REPORT NO:</b> <b>CSTARG02</b>																												
<b>PURPOSE:</b> Provides the Subsidiary Trial Balances for Year-end Statements.																													
<b>DESCRIPTION:</b> Lists Subsidiary Account balances from the Subsidiary File. The total shown for each GL Account should match the GL balance on other GL reports with the same options.																													
<b>REPORT REQUEST OPTIONS:</b>  See Pre-Closing Trial Balance.																													
<b>FINANCIAL ELEMENTS:</b>  <p><b>Debits:</b> Sum of Beginning Balance, Adjustment Amount, Increases, and Decreases financial fields in the Subsidiary File. If the result is a Debit balance, it is shown in this column of the report.</p> <p><b>Credits:</b> Sum of Beginning Balance, Adjustment Amount, Increases, and Decreases financial fields in the Subsidiary File. If the result is a Credit balance, it is shown in this column of the report.</p>																													
<b>SPECIAL NOTES:</b>  <p>When the PY Report Period is requested, the required certifications display on the last page for each Fund.</p> <p>Prior Year requests do not display Subsidiary records with a zero balance.</p>																													
<b>REPORT SORT:</b>  <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 25%;">DATA FIELD</th> <th style="width: 25%;">SELECTION OPTIONS</th> <th style="width: 25%;">PAGE-BREAK</th> <th style="width: 25%;">SUB-TOTAL</th> </tr> </thead> <tbody> <tr> <td>Section</td> <td>Level of Detail: I</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>Fund</td> <td>Level of Detail: F</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>Fund Detail</td> <td>Level of Detail: F</td> <td>Yes</td> <td>No</td> </tr> <tr> <td>Project Number</td> <td>Level of Detail: F</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>General Ledger</td> <td>None</td> <td>No</td> <td>Yes</td> </tr> <tr> <td>Subsidiary Number</td> <td>None</td> <td>No</td> <td>No</td> </tr> </tbody> </table>		DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL	Section	Level of Detail: I	Yes	Yes	Fund	Level of Detail: F	Yes	Yes	Fund Detail	Level of Detail: F	Yes	No	Project Number	Level of Detail: F	Yes	Yes	General Ledger	None	No	Yes	Subsidiary Number	None	No	No
DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL																										
Section	Level of Detail: I	Yes	Yes																										
Fund	Level of Detail: F	Yes	Yes																										
Fund Detail	Level of Detail: F	Yes	No																										
Project Number	Level of Detail: F	Yes	Yes																										
General Ledger	None	No	Yes																										
Subsidiary Number	None	No	No																										

## EXHIBIT III- G02 (SUBSIDIARIES ON FILE) (Continued)

CSTARG02 9990 (DEST: AA SPEC) PY, ,0,0,0,1,0001,  
PRIOR FISCAL YEAR: 2007 0(ORG )\*\*\*\*\* 1(FUND ) FUND(0001)\*\*\*\*\*

\*\*\*\*\* RUN:07/31/08 TIME:06.00

DEPARTMENT OF AIR QUALITY  
SUBSIDIARIES ON FILE  
AS OF 06/30/08

\*\*\*\*\* PAGE 1

SECTION : 00  
FUND : 0001 GENERAL FUND

\*\*\*\*\*

GLAN	ACCOUNT TITLE
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[illegible]

1400	DUE FROM OTHER FUNDS OR APPROPRIATIONS			
	00010000	DUE FROM GENERAL FUND	5,896,771.80	0.00
	00060000	DUE FROM DISABILITY ACCESS ACCOUNT	755,709.37	0.00
	00140000	DUE FROM HAZARDOUS WASTE CONTROL FUND	39,967.96	0.00
	00420000	DUE FROM STATE HIGHWAY ACCT	63,380.83	0.00
	00440000	DUE FROM TRANS FUND, MOTOR VEHICLE ACCT	92,864.82	0.00

TOTAL ACCOUNT	1400	6,848,694.78	0.00
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1500	DUE FROM OTHER GOVERNMENTS		
	15900000 DUE FROM OTHER GOVT ENTITIES	1,185.00	0.00
	TOTAL ACCOUNT 1500	1,185.00	0.00

1600**	PROVISION FOR DEFERRED RECEIVABLES		
	013190000 PROVISION FOR DEFERRED REC / A/R-OTHER	0.00	920,279.57

\*\* 0 (ZERO) IS DISPLAYED PRECEDING SUBSIDIARY CODES FOR THIS GL TO ACCOMMODATE STATE CONTROLLERS OFFICE NEEDS

TOTAL ACCOUNT	1600	0.00	920,279.57
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1730	PREPAYMENTS TO OTHER FUNDS & APPROPRIATIONS			
	05120000	PREPAYMENT TO STATE COMPENSATION INSURANCE FUND	28,126.65	0.00
	06020000	PREPAYMENT TO ARCHITECTURE REVOLVING FUND	28,000.00	0.00
	06660000	PREPAYMENT TO SERVICE REVOLVING FUND-GEN SVS	110,000.00	0.00
	TOTAL ACCOUNT 1730		166,126.65	0.00

3110	DUE TO OTHER FUNDS OR APPROPRIATIONS		
	00010000 DUE TO GENERAL FUND	0.00	10,839,098.80
	00440000 DUE TO MOTOR VEHICLE ACCT	0.00	320,000.00
	00940000 DUE TO RETAIL SALES TAX FUND	0.00	644.00
	05120000 DUE TO STATE COMPENSATION INSURANCE FUND	0.00	3,978.91
	06660000 DUE TO SERVICE REVOLVING FUND-GEN SVS	0.00	16,936.79
	06780000 DUE TO PIA REVOLVING FUND	0.00	10,966.61
	TOTAL ACCOUNT 3110	0.00	11,191,625.11



## EXHIBIT III- G04 (STATEMENT OF FINANCIAL CONDITION) (Continued)

CSTARG04 9990 (DEST: A1 CTL1) PY, ,0,0,0,2, \*\*\*\*\* RUN:07/31/05 TIME:15.01  
PRIOR FISCAL YEAR: 2004 0 (ORG ) \*\*\*\*\* 2 (BYFDT ) FUND (ALL ) \*\*\*\*\*

DEPARTMENT OF AIR QUALITY (9990)  
STATEMENT OF FINANCIAL CONDITION  
AS OF 06/30/05

REPORT 20

\*\*\*\*\* PAGE 57

FUND : 0890 FEDERAL TRUST FUND  
FUND DETAIL: 00

\*\*\*\*\*

## ASSETS

CASH :

1140	CASH IN STATE TREASURY	1,000,000.00
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ACCOUNTS RECEIVABLE:

1400	DUE FROM OTHER FUNDS OR APPROPRIATIONS	10,000.00
1500	DUE FROM OTHER GOVERNMENTS	18,990,000.00

TOTAL ASSETS	20,000,000.00
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## LIABILITIES AND FUND EQUITY

LIABILITIES:

3010	ACCOUNTS PAYABLE	4,000,000.00
3020	CLAIMS FILED	1,000,000.00
3110	DUE TO OTHER FUNDS OR APPROPRIATIONS	5,000,000.00
3220	DUE TO LOCAL GOVERNMENTS	6,000,000.00
3290	DUE TO OTHER GOVERNMENTAL ENTITIES	4,000,000.00

TOTAL LIABILITIES	20,000,000.00
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TOTAL LIABILITIES AND FUND EQUITY	20,000,000.00
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REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS 31st DAY OF July, 2005 AT SACRAMENTO, CALIFORNIA.

U. R. Danne  
SIGNATURE OF OFFICER

U. R. DUNNE  
TYPE OR PRINT NAME OF OFFICER

ACCOUNTING ADMINISTRATOR  
TITLE OF OFFICER

# EXHIBIT III-G05 (STATEMENT OF CHANGES IN CAPITAL ASSETS)

**NOTE:** The G05 Report consists of two parts:

Statement of Changes in Capital Assets

Statement of Capital Assets

Although these reports are described separately, both are produced each time the G05 is requested.

<b>REPORT NAME:</b>	<b>Statement of Changes in Capital Assets</b>			<b>REPORT NO:</b>	<b>CSTARG05</b>
<b>PURPOSE:</b>	Provides the Year-end Statement for Report No. 18, Statement of Changes in Capital Assets.				
<b>DESCRIPTION:</b>	Displays the GL Account 2310 through 2499 balances for Fund 0997.				
<b>REPORT REQUEST OPTIONS:</b>					
<b>Report Period:</b>					
<b>FM:</b> CM, PM or PY					
<b>P:</b> Not applicable					
<b>Level of Detail:</b>					
<u>Index (I)</u>		<u>Program (P)</u>	<u>Object/Source(O/S)</u>	<u>Fund (F)</u>	
0-No Organization		Not applicable	Not applicable	1-Fund	
1-Section				2-Fund Detail	
<b>Fund Selection:</b> Not applicable					
<b>GLAN Selection:</b> Not applicable					
<b>Additional Report Selection Options:</b> Not applicable					
<b>Destination Options:</b> All available output media					
<b>E1 (Electronic Storage) Report Request Options:</b> E1 options are limited to the following:					
Report Period FM: PM or PY					
Level of Detail: All options available					
<b>FINANCIAL ELEMENTS:</b>					
<b>Beginning Balance (Beginning Balance July 1, <i>nnnn</i> (on PY request)):</b> Start-of-Year financial field for GLs 2310 – 2321, 2331, 2341, 2350-2362, and 2400-2430, which is the Account Balance for the beginning of the current fiscal year. Normal balance is a Debit.					
<b>Additions:</b> Additions during the fiscal year. Normal balance is a Debit.					
<b>Deductions:</b> Deductions during the fiscal year. Normal balance is a Credit (sign not shown).					
<b>Ending Balance (Ending Balance June 30, <i>nnnn</i> (on PY Request)):</b> Calculated as the sum of the Beginning Balance, Additions, and Deductions. Normal balance is a Debit for all GLs.					

EXHIBIT III- G05 (STATEMENT OF CHANGES IN CAPITAL ASSETS) (Continued)

REPORT NAME: <b>Statement of Changes in Capital Assets</b>	REPORT NO: <b>CSTARG05</b>
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**SPECIAL NOTES:**

When the Report Period: FM is **PY AND** the requested Fund level is **1** (Fund), the required certification displays on the last page for each Fund. The VE Table record for Vendor Number **AAAAAAAAAA-10** is used for the names and address information.

The report is intended to be submitted as a Year-end Statement at the Fund Detail level.

**REPORT SORT:**

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Section	Level of Detail: I	Yes	Yes
Fund	Level of Detail: F	Yes	Yes
General Ledger	None	No	No

## EXHIBIT III- G05 (STATEMENT OF CHANGES IN CAPITAL ASSETS) (Continued)

CSTARG05 9990 (DEST: A1 CTL1) PY, ,0,0,0,2, / / / / / \*\*\*\*\* RUN:07/31/11 TIME:19.01  
PRIOR FISCAL YEAR: 2010 0(ORG )\*\*\*\*\* 2(BYFDT )\*\*\*\*\*

DEPARTMENT OF AIR QUALITY (9990)  
STATEMENT OF CHANGES IN CAPITAL ASSETS  
AS OF 06/30/11

REPORT 18

\*\*\*\*\* PAGE 1

FUND: 0997 CALSTARS CAPITAL ASSETS ACCOUNT GROUP REPORT

FUND DETAIL: 01      FUND 0001 - GENERAL FUND

\*\*\*\*\*

GL_ACCT	ACCOUNT TITLE	D/C	BEGINNING BALANCE	ADDITIONS	DEDUCTIONS	ENDING BALANCE	ACCT NO.
2310	LAND	D	3,602,108.00	.00	735,000.00	2,867,108.00	2310
2341	EQUIPMENT	D	271,591.96	786,895.00	.00	1,058,486.96	2341
*TOTAL FUND DETAIL 01			3,873,699.96	786,895.00	735,000.00	3,925,594.96	
*TOTAL FUND 0997			3,873,699.96	786,895.00	735,000.00	3,925,594.96	

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS 31<sup>ST</sup> DAY OF JULY, 2011 AT SACRAMENTO, CALIFORNIA

U. R. Dunne  
SIGNATURE OF OFFICER

U. R. DUNNE  
ACCOUNTING ADMINISTRATOR

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT  
TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS

# EXHIBIT III-G05 (STATEMENT OF CAPITAL ASSETS)

**NOTE:** The G05 Report consists of two parts:

Statement of Changes in Capital Assets

Statement of Capital Assets

Although these reports are described separately, both are produced each time the G05 is requested.

<b>REPORT NAME:</b>	<b>Statement of Capital Assets</b>	<b>REPORT NO:</b>	<b>CSTARG05</b>
<b>PURPOSE:</b>	Provide the Year-end Statement for Report No. 19, Statement of Capital Assets.		
<b>DESCRIPTION:</b>	Displays GL Account 2310 through 2499 and 5200 balances for Fund 0997. Entries for GL Account 5200 are listed by the Fund Detail code that indicates which Fund(s) paid for the fixed assets.		
<b>REPORT REQUEST OPTIONS:</b>			
See Analysis of Changes in Capital Assets.			
<b>FINANCIAL ELEMENTS:</b>			
<p><b>CAPITAL ASSETS:</b> This segment includes information for GL Accounts 2310 through 2499, listed by GL title.</p> <p><b>Debit Balance:</b> Sum of Start-of-Year balance and Current balance financial fields for GL Accounts 2310 through 2499. Normal balance is a Debit. If balance is a Credit, 'CR' is printed to the right of the Amount (this is true for the Depreciation GLs).</p> <p><b>Credit Balance:</b> There are no entries in this column.</p> <p><b>Total Capital Assets:</b> Sum of the entries in each column.</p> <p><b>INVESTMENT IN GENERAL FIXED ASSETS FROM:</b> This segment includes information for GL Account 5200, listed by Fund Detail code title. The Fund Detail code identifies the fund that purchased the fixed asset.</p> <p><b>Debit Balance:</b> There are no entries in the column.</p> <p><b>Credit Balance:</b> Sum of Start-of-Year balance and Current balance financial fields for GL 5200, at the Fund Detail level. Normal balance is a Credit. If balance is a Debit, 'DB' is printed to the right of the Amount.</p> <p><b>Total Investment in Capital Assets:</b> Sum of the entries in each column.</p>			

## EXHIBIT III- G05 (STATEMENT OF CAPITAL ASSETS) (Continued)

REPORT NAME: <b>Statement of Capital Assets</b>	REPORT NO: <b>CSTARG05</b>																				
<p><b>SPECIAL NOTES:</b></p> <p>When the Report Period: FM is <b>PY AND</b> the Fund Level-of-Detail is <b>1</b> (Fund), the required certification displays on the last page for each fund. The VE Table record for Vendor Number <b>AAAAAAAAAA-10</b> is used for the names and address information.</p> <p>The report is intended to be submitted as a Year-end Statement at the Fund Detail level.</p>																					
<p><b>REPORT SORT:</b></p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="text-align: center;">DATA FIELD</th> <th style="text-align: center;">SELECTION OPTIONS</th> <th style="text-align: center;">PAGE-BREAK</th> <th style="text-align: center;">SUB-TOTAL</th> </tr> </thead> <tbody> <tr> <td>Section</td> <td>Level of Detail: I</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>General Ledger Type</td> <td>See note below <sup>1/</sup></td> <td style="text-align: center;">No</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>Fund</td> <td>Level of Detail: F</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>General Ledger Number</td> <td>None</td> <td style="text-align: center;">No</td> <td style="text-align: center;">No</td> </tr> </tbody> </table> <p style="margin-top: 20px;"><sup>1/</sup> This is system-assigned to identify if the financial information is displayed under "Capital Assets" or "Investment In Capital Assets From:" section of the report.</p>		DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL	Section	Level of Detail: I	Yes	Yes	General Ledger Type	See note below <sup>1/</sup>	No	Yes	Fund	Level of Detail: F	Yes	Yes	General Ledger Number	None	No	No
DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL																		
Section	Level of Detail: I	Yes	Yes																		
General Ledger Type	See note below <sup>1/</sup>	No	Yes																		
Fund	Level of Detail: F	Yes	Yes																		
General Ledger Number	None	No	No																		

## EXHIBIT III- G05 (STATEMENT OF CAPITAL ASSETS) (Continued)

CSTARG05 9990 (DEST: A1 CTL1) PY, ,0,0,0,2, / / / / / \*\*\*\*\* RUN:07/31/11 TIME:19.01  
PRIOR FISCAL YEAR: 2010 0(ORG )\*\*\*\*\* 2(BYFDT )\*\*\*\*\*

DEPARTMENT OF AIR QUALITY (9990)  
STATEMENT OF CAPITAL ASSETS  
AS OF 06/30/11

REPORT 19

\*\*\*\*\* PAGE 1

\*\*\*\*\*

	DEBIT BALANCE	CREDIT BALANCE
CAPITAL ASSETS:		
LAND	2,867,108.00	0.00
EQUIPMENT	1,058,486.96	0.00
TOTAL CAPITAL ASSETS	3,925,594.96	0.00
INVESTMENT IN CAPITAL ASSETS FROM:		
FUND 0001 - GENERAL FUND	0.00	3,925,594.96
TOTAL INVESTMENT IN CAPITAL ASSETS	0.00	3,925,594.96

1. PHYSICAL INVENTORIES OF CAPITAL ASSETS ARE MADE AT LEAST ONCE EVERY THREE YEARS.
2. SUBSIDIARY CAPITAL ASSET RECORDS ARE IN AGREEMENT WITH THE GENERAL LEDGER CONTROL ACCOUNTS AS SHOWN ABOVE.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS 31<sup>ST</sup> DAY OF JULY, 2011 AT SACRAMENTO, CALIFORNIA

U. R. Dunne  
SIGNATURE OF OFFICER

U. R. DUNNE  
ACCOUNTING ADMINISTRATOR

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT  
TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS